

**In the Abstract:**

Please amend the Abstract to read as follows:

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GA A method and a device for transferring at least two sheets, which are arranged in a shingled mode of arrangement in a sheet transport direction, to a sheet handling machine in which the at least two sheets are moved at a first speed after the transfer, a first and a second sheet being spaced by a certain length of displacement in the sheet transport direction. The two sheets are first supplied to the sheet handling machine at a second speed which is higher than the first speed. As soon as the first sheet is decelerated to the first speed in the sheet handling machine, the second sheet is decelerated to a third speed which is lower than the second speed.

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